IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2007

CORAM

THE HON'BLE MR.JUSTICE P.D.DINAKARAN
AND
THE HON'BLE MR.JUSTICE P.P.S.JANARTHANA RAJA

W.A.Nos.465 of 2007, 909, 199 and 200 of 2006,1882 of 2005
W.P.Nos.6123 to 6126, 30250 and 30251 of 2005, 47132 of 2002, 28798 of 2004,,1830 to 1832, 2410 to 2412, 2640, 2641, 3131, 3132, 3254, 3255, 3593, 3617, 3408, 3409, 3919, 6328, 6329, 8822, 9309, 9310, 9399, 9400, 9742, 12393, 12499, of 2006,

M.P.No.1 of 2007, 1 of 2006,
W.A.M.P.No.3474 of 2005,467, 468 of 2006,
W.P.M.P.Nos.68353 of 2002, 34987 of 2004, 6730 to 6733, 33161 and 33162 of 2005, 2090 to 2092, 2630, 2631, 2633, 2747, 2749, 3273, 3275, 3427, 3429, 3815, 3834, 3628, 3629, 4162, 6823, 6325, 9759, 10307, 10308, 10389, 10390, 10871, 13994 and 14102 of 2006

W.A.No.465 of 2007

M/s.Hotel Shri Kannan
rep. by its Managing Partner
T.Thanushgaran
No.753, Brough Road
Erode – 1. .. Appellant

Vs.

1. The State of Tamil Nadu
   rep. by the Secretary to Government
   Department of Commercial Taxes &
   Religious Endowments
   Fort St.George, Chennai-9.

2. The Commercial Tax Officer
   Brough Road Circle
   Erode. .. Respondents

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W.A.909/06

M/s. Shri Annapoorna
Shri Gowri shankar
Hotels Pvt Ltd.
Coimbatore
represented by its Executive Director
Finance D. Srinivasan ... Appellant in W.A.909/06

VS

The Commercial Tax Officer (FAC)
R.S. Puram East Circle
Coimbatore. ... Respondent in W.A.909/06

W.A.Nos.199 and 200/2006

M/s. Synthitic Industrial
Chemicals Ltd.,
Maruthur, Karamadai
Mettupalayam Taluk. ... Appellant in W.A.Nos.199 and 200/06

Vs

The Commercial Tax Officer
Mettupalayam ... Respondent in W.A.Nos.199/06 and 200/06

W.A.Nos.1882/05, W.P.Nos.6123 to 6126 of 2005, 28798 of 2004

Tvl. Sakthi Trading Company
rep by its Proprietor
P.C. Duraisami
S.F.NO.1052
Perumapalayam
Mullampatti Post ... Appellant in W.A.No.1882/05, W.P.Nos.6123 to 6126 of 2005, 28798 of 2004

VS

1. The State of Tamilnadu
rep by its Secretary to Government
Commercial Taxes and Religious
Endowment Department,
Fort St. George, Chennai-9.

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2. The Commercial Tax Officers
Perundurai Assessment Circle
Perundurai, Erode District. ... Respondents in W.A.Nos.1882/05, W.P.Nos.6123 to 6126 of 2005, 28798 of 2004, 9399 & 9400 of 2006

Tv. Duraisamy Food & Spices (P) Ltd.,
Rep by its Manager M. Nachiyappan
Mullampatti Post ... Petitioner in W.P.6124/05

Tvl. Santhi Devi Spices (P) Ltd.,
Rep by its Manager N.Nachiyappan
Mullampatti Post ... Petitioner in W.P.6125/05

Tvl. Sakthi Hitech Foods (India) P Ltd.,
Rep by its Manager N.Nachiyappan
Mullampatti Post ... Petitioner in W.P.6126/05 & 9399/06

Tvl. AAR AAR Foods
rep by its Proprietrix Annama Rasan
Erode ... Petitioner in W.P.Nos.30250 and 30251/05

M/s. Aditya Trading Company
rep by its Proprietor
Hari Poddar
Erode. ... Petitioner in W.P.No.47132/02

M/s. K.S. Shahul Hameed
rep by its Proprietor
K.s. Shahul Hameed
Erode. ... Petitioner in W.P.Nos.1830 to 1832 of 2006

M/s Amar Exports rep by its Prop.
A. Sanjeevkumar
Erode. ... Petitioner in W.P.Nos.2410 to 3593 of 2006

M/s. Sunrise Spices Ltd.,
rep by its Manager
Kailash Chand Sharma
Erode. ... Petitioner in W.P.Nos.2411/06, 3255/06

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M/s. Nitin Trading Co. Rep by its Proprietor
Nithin Kumar,
Jaiswal, Erode. ... Petitioner in W.P.2412/06

M/s. Shree Trading Company
rep by its Proprietor P. Jayakumar,
Erode. ... Petitioner in W.P.2640/06

M/s. Shree Krishna Trading Co
rep by its Proprietor
Sunil Kumar, singhal,
Erode. ... Petitioner in W.P.2641/06

M/s. Dhiraj International
rep by its Proprietor
Dhiraj Jaiswal
Erode. ... Petitioner in W.P.Nos.3131 and 3132/06

M/s. Chanchal Exports
rep by its Proprietor
Chanchal Jaiswal
Erode. ... Petitioner in W.P.Nos.3254 /06, 3617/06

M/s. Shakthi Enterprises
rep by its Partner
K.V. Ravishankar
Erode. ... Petitioner in W.P.Nos.3408 and 3409/06

Krishna Enterprises
rep by its Proprietor
Bimala Devi,
Erode. ... Petitioner in W.P.No.3919/06

Shri Jagadambal Traders
rep by its Proprietor
Sakunthala Devi
Khetan, Erode. ... Petitioner in W.P.Nos. 6328 & 6329 of 2006

M/s.Gokul Trading Company
rep by its Partner
T. Bagavathiappan
Erode. ... Petitioner in W.P.No.8822/06

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M/s. Synthite Industrial
Chemicals Ltd., Karamadai,
Mettupalayam Taluk. ... Petitioner in W.P.Nos.9309 & 9310/06

Tvl. Duraisamy Foods and Spices
Pvt. Ltd.,
rep by its Manager
M. Nachiappan
Perumalpalayam,
Mullampatti. ... Petitioner in W.P.No.9400/06

Tvl. Hari Narayana Chabil Chand
rep by its Partner Dinesh
Chandra Agarwal
Erode. ... Petitioner in W.P.No.9742/06

M/s. Nani Agro Foods Pvt Ltd.,
Erode. ... Petitioner in W.P.12393/06

M/s. Aditya Spices Pvt Ltd.,
Erode. ... Petitioner in W.P.NO.12499/06

VS

The Commercial and Special
Commissioner of Commercial Taxes
Ezhilagam, Chennai ... Ist Respondent in W.P.Nos.30250 and 30251 of 2005

The Commercial Tax Officer
Chithode Assessment Circle
Erode. ... 2nd Respondent in W.P.Nos.30250 and 30251 of 2005

State of Tamilnadu
rep by its Secretary
Commercial Taxes Department
Chennai-9. ... Ist Respondent in W.P.No.47132/02

The Commercial Tax Officer
Park Road Circle
Erode. ... 2nd Respondent in W.P.No.47132/02
Respondent in W.P.Nos.1830 to 1832 of 2006, 2410 to 2412 of 2006, 2640/06, 3131 & 3132/06, 3254 & 3255 of 2006, 3593/06, 3617/0, 6328, 6329 of 2006

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The Deputy Commercial Tax Officer
Park Road Circle, Erode. ... Respondent in W.P.Nos.2641 of 2006, 3919/06, 9742/06

The Commercial Tax Officer
Sathy Road Circle,
Erode. ... Respondent in W.P.Nos.3408 and 3409/06

The Commercial Tax Officer (FAO)
Chithode Circle,
Erode. ... Respondent n W.P.Nos.8822 of 2006, 12393/06

The Commercial Tax Officer
Mettupalayam. ... Respondent in W.P.Nos.9309 and 9310 of 2006

The Commercial Tax Officer (FAC)
Park Road, Circle, Erode. ... Respondent in W.P.12499/06

Writ Appeals preferred under Clause 15 of the Letters patent against the orders of this Court
1. dated 6.12.07 in W.P.NO.33459 of 2005 W.A.465/07
2. dated 22.6.06 in W.P.NO.18966 of 2006
3. dated 13.12.05 in W.P.NO.39779 of 2005
4. dated 13.12.05 in W.P.NO.39780 of 2005
5. dated 13.9.05 in W.P.No.29320 of 2005 respectively.

W.P.Nos.33459/05, 18966 of 2006, 39779 and 39780 of 2005, 29320 of 2005.

Writ Petitions presented under Article 226 of the Constitution of India to issue a writs of certiorari calling for the records on the file of the second respondent herein in his proceedings in TNGST NO.3001666/2001-2002 dated 6.10.2003 and set aside the same. (in W.P.No.33459 of 2005)

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2. Certiorarified Mandamus a. calling for the records on the file of the Respondent herein in his proceedings in TNGST NO.1941761/1999-2000 dated 28.3.2006 and quash the same and further directing the respondent not to levy purchase Tax on the Turmeric Powder chllies, Coriander and Tamarind purchased by the Petitioner for own consumption in as much as the Petitioners total turnover is below Rs.300 crores.

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b. Calling for the records of the Respondent in TNGST Asst.No.2040530/2002-03 and 2003 -2004 respectively quash the notice dated 23.9.2005 and 26.9.2005 respectively issued therein and further directing the respondent not to levy purchase tax on the turmeric purchased by the Petitioner and exported out of the country or sent by way of branch transfer in as much as the petitioner's total turnover is below Rs.300 crores. (in W.P.Nos.39779/05 and 29780/05)

3. Writ of certiorari calling for the records relating to the pre- Revision notice issued by the 2nd respondent dated 18.7.2005 in respect of the Petitioners TNGST Asst.No.2920699 for the Assessment year 2000-2001 and quash the same. (in W.P.No.29320/05)

Writ Petitions
Petitions presented under Article 226 of the Constitution of India to issue a writ of certiorari 1. calling for the records relating to the pre-revision notice issued by the Second Respondent dated 13.12.2004 in respect of the Petitioners TNGST Assessment number 2920699 for the Assessment year 2002-2003 and to quash the same. (in W.P.6123 of 2005)

2. calling for the records relating to the notice issued by the second respondent dated 2.2.2005 in respect of the Petitioner TNGST assessment Nos.2922204, 2922745 and 2922821 respectively for the Assessment year 2003-2004 and to quash the same.(in W.P.Nos.6124 to 6126 of 2005)

3. calling for the records relating to the proceedings of the second respondent dated 30.6.2005 in TNGST No.3063276/2003-04 and 2002-03 respectively and quash the same. (W.P.Nos.30250 & 30251 of 2005)

4. Writ of Declaration declaring that the letter dated 9.4.2002 of the Commercial Taxes Department by itself in the absence of any valid notifications under Section 59(1) of the T.N. General sales Tax Act cannot bring out an amendment to notification G.O.Ms.No.29 commercial Taxes dated 27.3.2002 and levy the benefit of exemption on the inter state sales turn over of Turmeric (in W.P.No.47132/02)

5. Writ of Certiorari calling for the records relating to the pre revision notice issued by the 2nd respondent dated 10.5.2004 in respect of the petitioners TNGST Assessment No.2920699 for the Assessment year 2001-2002 and to quash the same. (in W.P.No.28798 of 2004)

6. Writ of certiorari calling for the records of the Respondent in his notice in Assessment number 2860022/2003-2004 and

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2002-03 respectively dated 17.1.2005 and 5.1.2005 respectively and consequential penalty notice in TNGST Assessment No.2860022/2003-2004 and 2002-03 respectively dated 8.11.2005 and quash the same as illegal. (in W.P.Nos.1830 and 1832 of 2006)

7. Writ of certiorari calling for the records of the Respondent in his notice in TNGST No.2860022/2000- 2001Reg.No.(AG) dated 26.12.2005 and quash the same as illegal. (in W.P.No.1831 of 2006)

8. Writ of certiorari calling for the records of the respondent in his notice in TNGST No.2861593/2001-2002 dated 26.12.2005 and quash the same as illegal. (in W.P.No.2410/06)

9. writ of Certiorari calling for the records of the Respondent in his notice in TNGST Nos.2861784 / 2861653 respectively/2002-2003 dated 5.1.2005 and consequential penalty notice in TNGST Assessment Nos.2861784 and 2861653 respectively/ 2002-2003 dated 8.11.2005 and quash the same as illegal (in W.P.Nos.2411 and 2412 of 2006)

10. Writ of Certiorari calling for the records of the Respondent in his notice in (a) TNGST No.2861754/2002-2003 dated 3.10.2005 and b. TNGST No. 2861177/CST No.603923/2001-02/ 2001-2002 dated 7.11.2005 respectively and quash the same as illegal. (in W.P.No.2640 and 2641/06)

11. Writ of certiorari calling for the records of the Respondent in his notice in TNGST No.2861246/2002-2003 and 2003-2004 respectively dated 5.1.2005 and 17.1.2005 and consequential penalty notice in TNGST Assessment No.2861246/2002-2003 and 2003-2004 respectively dated 8.11.2005 and quash the same as illegal. (in W.P.No.3131 and 3132 of 2006)

12. Writ of Certiorari calling for the records of the Respondent in his notice in TNGST Nos.2861085 and 2861784 respectively 2003-2004 dated 17.1.2005 and 19.1.2005 and consequential penalty notice in TNGST Assessment Nos.2861085 and 2861784 respectively / 2003-2004 dated 8.11.2005 and quash the same as illegal. (in W.P.Nos. 3254 and 3255 of 2006)

13. Writ of Certiorari calling for the records of the Respondent in his TNGST Assessment No.2861593/2000-2001 dated 18.1.2006 quash the same as illegal. (in W.P.No.3593/06)

14. Writ of certiorari calling for the records of the Respondent in his notice in TNGST Assessment number 2861085/2002-03 dated 5.1.2005 and consequential penalty notice in TNGST Assessment

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No.2861085/2002-2003 dated 8.11.2005 and quash the same as illegal. (in w.P.No.3617/06)

15. Writ of Certiorari calling for the records of the Respondent in his notice in TNGST No.2875217/2002-2003 and 2003-2004 respectively dated 30.6.2005 and 14.3.2005 respectively and quash the same as illegal (in W.P.No.3408 and 3409/06)

16. Writ of Certiorari calling for the records on the files of the respondent herein in TNGST NO.2860501/ 2000-2001 dated 7.11.2005 and quashing the proceedings of the Respondent herein in TNGST No.2860501/2000-201 dated 7.11.2005 (in W.P.No.3919/06)

17. Writ of certiorari calling for the records on the files of the Respondent herein in TNGST No.2860507/2001-2002 and 2003-2004 dated 29.12.2005 and 17.1.2005 respectively and quashing the proceedings of the Respondent herein in TNGST No.2860507/2002-2002 and 2003-2004 dated 29.12.2005 and 17.1.2005 respectively. (in W.P.Nos.6328 and 6329 of 2006)

18. Writ of Certiorari calling for the records of the Respondent in his proceedings in TNGST No.3063416/2003-2004 dated 31.1.2006 and quash the same as illegal. (in W.P.No.8822 of 2006)

19. Writ of Certiorari Mandamus calling for the records of the Respondent n TNGST Assessment No.2040530/2002-2003 and 2003-2004 respectively quash the impugned order 28.2.2006 passed therein and further directing the respondent not to levy purchase tax on the Turmeric purchased by the Petitioner and exported out of the country or sent by way of Branch transfer in as much as the petitioners total turnover is below Rs.300 Crores. (in W.P.Nos.9309 and 9310 of 2006)

20. Writ of Certiorari calling for the records relating to the notice issued by the second respondent dated 9.3.2006 and 10.3.2006 respectively in respect of the Petitioners TNGST Assessment number 2922821 and 2922204 for the Assessment year 20040-2005 and to quash the same. (in W.P.No.9399 and 9400 of 2006)

21. Writ of Certiorari calling for the records of the Respondent in his revision notice TNGST No.2860040/2002-2003 dated 13.3.2006 and quash the same as illegal. (in W.P.NO.9742 of 2006)

22. Writ of Certiorarified Mandamus calling for the records of the Respondent in TNGST 3061965 /2003-2004 set aside the notice dated 17.1.2005 issued therein and further directing the respondent not to levy purchase Tax on the Turmeric purchased by the Petitioner and exported out of the Country or sent by way of Branch

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Transfer in as much as the Petitioner total turn over is below Rs.300 crores (in W.P.No.12393/06)

23. Writ of Certiorari Mandamus calling for the records of the Respondent in TNGST No.2861599 /2002-2003 set aside the notice dated 31.5.2005 issued therein and further directing the respondent not to levy purchase Tax on the Turmeric purchased by the Petitioner and exported out of the Country or sent by way of Branch Transfer in as much as th Petitioners total turn over is below Rs.300 crores.(in W.P.No.12499/06)

For Appellant in W.A.No.199/2006 200/06 and for petitioner in W.P.Nos.9309 & 9310/2006 and W.P.No.12393/2006 & 12499/06 : Mr.C.Natarajan, Senior Counsel for M/s.Pushya Sitaraman

For Appellant in W.A.No.465 of 2007 W.A.No.909 of 2006 : Mrs.R.Hemalatha

Mr.R. Gandhi SC for Mr.R.G. Narendhiran Advocate for the Appellant in W.A.1882/05 and for the Petitioner in W.P.Nos.6123 to 6126 of 2005 , 28798 of 2004 and 9399 & 9400 of 2006

Mr.R. Nalliappan, Advocate for the Petitioner in W.P.No.47132/02

Mr.R. Saravanakumar, Advocate for the Petitioner in W.P.No.30250 and 30251 of 2005

Mr.S. Ramanathan, Advocate for the Petitioner in W.P.Nos.1830 to 1832 of 2006, 2410 to 2412 of 2006, 2640 and 2641 of 2006, 3131 and 3132 of 2006, 3254 and 3255 of 2006, 3593, 3617, 3408 and 3409 of 2006, 8822 of 2006, 9742 of 2006

Mr.C. Natarajan, SC for Mr.N. Inbarajan, Advocate for the Petitioner in W.P.Nos.3919, 6328, 6329 of 2006

For Respondents : Mr.Haja Nazirudeen
Spl. Government Pleader

J U D G M E N T

(Delivered by P.D.DINAKARAN,J.)

The challenge in these batch of writ appeals and writ

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petitions is as to the power to levy purchase tax under Section 7-A of the Tamil Nadu General Sales Tax Act (for brevity, "the Act") by the Revenue from the respective appellants/petitioners (for brevity, "the Dealers") in the context of the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 issued by the Revenue to the effect that the stock transfer of turmeric to other States is liable to purchase tax under Section 7-A of the Act if it is purchased from unregistered dealers within the State; that purchase tax under Section 7-A of the Act is leviable only if the turnover of the dealer under the Act exceeds Rupees Three hundred crores in a year; that the exemption granted under Third Schedule to the Act is not a general exemption, but on conditional that the sale of turmeric by a dealer whose turnover exceeds Rupees three hundred crores per year does not fall under Third Schedule; that since there is no other entry in the Schedules, such dealers are liable to pay tax at 11% under Entry 67 of Part-D of the First Schedule; and that turmeric in any form such as balls, fingers and powder continue to be the same commodity, if tax was paid in one stage, the subsequent change in forms will not attract sales tax since it is only second sale of the tax suffered commodity.

2. Concededly, the Revenue issued show causes notices to the dealers, who have escaped assessment of purchase tax and have purchased turmeric, an agriculture produce from either agriculturists, marketing committee, householders or unregistered dealers or in some cases from registered dealers. When such show cause notices were challenged in writ petitions, finding that such show causes notices are of pre-revision assessments and the dealers could raise their objections to the same, they were permitted to submit their objections with supporting materials and the Revenue was directed to consider the same and pass appropriate orders in accordance with law. As a result, writ appeals were preferred and other writ petitions challenging the show cause notices were tagged with the writ appeals.

3.1. Mr.C.Natarajan, learned Senior Counsel arguing on behalf of the dealers invited our attention to Sections 2(ooo), 2(q), 2(r), 7-A, 8, 28-A of the Act and Entry 16 of Part-B of Third Schedule. Our attention was also drawn to the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 issued by the Revenue, the existence of which in the statute book is not denied by the learned Special Government Pleader.

3.2. The core contention of Mr.C.Natarajan, learned Senior Counsel for the dealers is that the Revenue, having issued Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated

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4.10.2000, either by exercise of the power conferred under Sections 8 or 28-A of the Act, as the case may be, is bound by the same, as the same are in force. In this regard, reliance was placed on the decision of the Division Bench of this Court in Mohan Breweries & Distilleries Ltd. v. Commercial Tax Officer (139 STC 477), to which one of us was a party (P.D.DINAKARAN,J.), wherein the below stated decisions of the Apex Court and other High Courts were followed:

i.STATE BANK OF TRAVANCORE v. C.I.T., [1986] 158 ITR 102 (SC);
ii.KESHAVJI RAVJI & CO. v. COMMISSIONER OF INCOME TAX, [1990] 183 ITR 1 (SC);
iii.COLLECTOR OF CENTRAL EXCISE, PATNA v. USHA MARTIN INDUSTRIES, [1998] 111 STC 254 (SC);
iv.PAPER PRODUCTS LTD. v. COMMISSIONER OF CENTRAL EXCISE, [1999] 112 ELT 765 (SC);
v.UCO BANK v. C.I.T., [1999] 237 ITR 889 (SC);
vi.COMMISSIONER OF SALES TAX, U.P. v. INDRA INDUSTRIES, [2001] 122 STC 100 (SC);
vii.COMMISSIONER OF INCOME TAX v. KELVINATOR OF INDIA LTD., [2002] 256 ITR 1 (Delhi);
viii.COLLECTOR OF CENTRAL EXCISE, VADODRA v. DHIREN CHEMICAL INDUSTRIES, [2002] 126 STC 122 (SC);
ix.COLLECTOR OF CENTRAL EXCISE, VADODARA v. DHIREN CHEMICAL INDUSTRIES, [2002] 143 ELT 19 (SC); and
x.COMMISSIONER OF CUSTOMS, CALCUTTA v. INDIAN OIL CORPORATION LTD., [2004] 165 ELT 257 (SC).

3.3. Mr.C.Natarajan, learned Senior Counsel also relied on the decision of the First Bench of this Court in an unreported judgment dated 19.9.2006 in W.A.No.1101 of 2006, etc (between Om Plastics and The Deputy Commercial Tax Officer), and also the decision of this Bench in INDIA CEMENTS LTD. v. ASST. COMMISSIONER (CT), [2007] 6 VST 140 whereunder the applicability of the circular and clarification issued under Section 28-A of the Act was dealt with and the ratio laid down by the Apex Court and other High Courts on the point, as followed in Mohan Breweries & Distilleries Ltd. v. Commercial Tax Officer (139 STC 477), was referred to.

3.4. According to Mr.C.Natarajan, learned Senior Counsel, as the circular and the clarification referred to above, were in existence during the relevant period, in view of the settled proposition of law that the circular is binding on the Revenue, the show cause notice raising a demand contrary to the terms of the circular and the clarification is ab initio void, as per the ratio laid down by the Apex Court in COMMISSIONER OF CUSTOMS, CALCUTTA v. INDIAN OIL CORPORATION LTD., [2004] 165 ELT 257; and PAPER PRODUCTS LTD. v. COMMISSIONER OF CENTRAL EXCISE, [1999] 112 ELT 765.

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4.1. Per contra, Mr.Haja Nazirudeen, learned Special Government Pleader, vehemently contends that even though the existence of the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 is not disputed, the same is not valid, inasmuch as the same is contrary to the terms of the statute.

4.2.1. According to Mr.Haja Nazirudeen, learned Special Government Pleader, the impugned circular either could have been issued under Sections 8 or 28-A of the Act. If it is construed that the circular has been issued under Section 8 of the Act read with Entry 16 of Part-B of Third Schedule, the Circular is contrary to the terms of the statute, as Entry 16 of Part-B of Third Schedule refers only to sale tax, but not purchase tax, as the same is applicable only to the commodities specified thereunder being "sold", but not purchased. Entry 16 of Part-B of Third Schedule reads as under:

> "16. Chillies, tamarind, corriander, turmeric and shikakai sold by any dealer whose total turnover in respect of these items does not exceed Rs.300 Crores in a year"
>
> (emphasis supplied)

4.2.2. Argued that there is no reference to "purchase" in Entry 16 of Part-B of Third Schedule. Therefore, what was intended to be exempted under Entry 16 of Part-B of Third Schedule is only 'sales tax', but not 'purchase tax', even though Section 8 of the Act provides that subject to such restrictions and conditions as may be prescribed, a dealer who deals in the goods specified in the Third Schedule shall not be liable to pay "any tax" under this Act, in respect of such goods.

4.3. Mr.Haja Nazirudeen, learned Special Government Pleader also contends that the circular relied upon by the dealers, viz., Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 could not have been issued under Section 28-A of the Act, as Section 28-A of the Act refers to only the clarifications relating to the rate of tax, but not with reference to the exemption of any tax.

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5. We have given careful consideration to the submissions of both sides.

6. Before proceeding further, it is apt to refer Sections 2 (ooo), 2(q), 2(r) , 7-A, 8, 28-A of the Act and Entry 16 of Part-B of Third Schedule, which read as under:

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"Section 2(ooo): “tax” means and includes a sales tax, purchase tax, resale tax or surcharge, as the case may be, payable under this Act;

Section 2(q): "total turnover" means the aggregate turnover in all goods of a dealer at all places of business in the State, whether or not the whole or any portion of such turnover is liable to tax;

Section 2(r): "turnover" means the aggregate amount for which goods are bought or sold, or delivered or supplied or otherwise disposed of in any of the ways referred to in clause (n), by a dealer either directly or through another, on his own account or on account of others whether for cash or for deferred payment or other valuable consideration, provided that the proceeds of the sale by a person of agricultural or horticultural produce, other than tea and rubber (natural rubber latex and all varieties and grades of raw rubber), grown within the State by himself or on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, shall be excluded from his turnover;

Explanation 1: "Agricultural or horticultural produce" shall not include such produce as has been subject to any physical, chemical or other process for being made fit for consumption, save mere cleaning, grading, sorting or drying.

Explanation 1A: Any amount charged by a dealer by way of tax separately without including the same in the price of the goods bought or sold shall not be included in the turnover.

Explanation 2: Subject to such conditions and restrictions, if any, as may be prescribed in this behalf—

(i) [Omitted]
(ii) the amount for which goods are sold shall include any sums charged for anything done by the dealer in respect of the goods sold at the time of, or before the delivery thereof;
(iii) any cash or other discount on the price allowed in respect of any sale and any amount refunded in respect of articles returned by customers shall not be included in the turnover; and
(iv) where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the latter dealer but not in that of the former.

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Explanation 3: Any amount realised by a dealer by way of sale of his business as a whole, shall not be included in the turnover.

Explanation 4: The aggregate amount for which the goods are bought or sold or delivered or supplied through a factor, broker, commission agent or arhati, del credere agent or an auctioneer or any other mercantile agent, by whatever name called, whether for cash or for deferred payment or other valuable consideration, shall be deemed to be the turnover of such factor, broker, commission agent, arhati, del credere agent, auctioneer or any other mercantile agent, by whatever named called.

Section 7-A. Levy of purchase tax.-(1) Subject to the provisions of sub-section (1) of section 3, every dealer who in the course of his business purchases from a registered dealer or from any other person, any goods (the sale or purchase of which is liable to tax under this Act) in circumstances in which no tax is payable under section 3 or 4, as the case may be, (not being a circumstance in which goods liable to tax under sub-section (2) (2-A) or (2-C) of section 3 or section 4, were purchased at a point other than the taxable point specified in Schedule in the First the Fifth, the Eleventh or the Second Schedule respectively and either.-

(a) consumes or uses such goods in or for the manufacture of other goods for sale or otherwise, or

(b) disposes of such goods in any manner or other than by way of sale in the State; or

(c) despatches or carries them to a place outside the State except as a direct result of sale or purchase in the course of inter-State trade or commerce, or

(d) installs and uses such goods in the factory for the manufacture of any goods,

shall pay tax on the turnover relating to the purchase as aforesaid at the rate mentioned in section 3 or 4, as the case may be.

(2) Notwithstanding anything contained in sub-section (1), the provisions of section 7 shall apply to a dealer referred to in sub-section (1) who purchases goods the sale of which

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is liable to tax under sub-section (1) of section 3 and whose total turnover for a year is not less than one lakh of rupees but not more than two lakhs of rupees, and such a dealer may, at his option, instead of paying the tax in accordance with the provisions of sub-section (1), pay tax at the rates mentioned in sub-section (1) of section 7:

PROVIDED that this sub-section shall not apply to the purchases made on or after the 1st day of April, 1990.

(3) Every dealer liable to pay purchase tax under sub-section (1) shall, for the purpose of this Act, be deemed to be a registered dealer.

Section:8 Exemption from tax.- Subject to such restrictions and conditions as may be prescribed, a dealer who deals in the goods specified in the Third Schedule shall not be liable to pay any tax under this Act, in respect of such goods.

Section 28-A: Power to issue clarification by Commissioner of Commercial Taxes.- (1) The Commissioner of Commercial Taxes on an application by a registered dealer, may clarify any point concerning the rate of tax under the Act. Such clarification shall be applicable to the goods specified in the application:

PROVIDED that no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.

(2) The Commissioner of Commercial Taxes may, if he considers it necessary or expedient so to do, for the purpose of uniformity in the work of assessment and collection of tax, clarify any point concerning the rate of tax under this Act or the procedure relating to assessment and collection of tax as provided for under this Act.

(3) All persons working under the control of Commissioner of Commercial Taxes shall observe and follow the clarification issued under sub-section (1) and sub-section (2)."

(emphasis supplied)

7. There cannot be any dispute that the tax payable under this Act, as defined under Section 2(ooo) of the Act means and includes sales tax, purchase tax, resale tax or surcharge, as the case may be, and the total turnover, as defined under Section 2(q) of the Act means aggregate turnover in all goods of a dealer at all places

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of business in the State, whether or not the whole or any portion of such turnover is liable to tax. The words "whether or not the whole or any portion of such turnover is liable to tax" makes it clear that the turnover means aggregate turnover without reference to the payment of any particular tax, namely sales tax, purchase tax, resale tax or surcharge, which are liable to be paid on the whole or any portion of such turnover.

8. The Apex Court, while considering the scope and object of Section 7-A of the Act, in THE STATE OF TAMIL NADU v. M.K.KANDASWAMI & OTHERS, [1975] 36 STC 191, held that the main object of Section 7-A of the Act is to plug leakage and prevent evasion of tax and therefore, while interpreting Section 7-A of the Act, construction which would defeat its purpose and, in effect, obliterate it from the statute book should be eschewed. If more than one construction is possible, that which preserves its workability and efficacy is to be preferred to the one which would render it otiose or sterile.

9. With this rule of interpretation, we do not have any hesitation to hold that Section 7-A of the Act is held to be a charging section as well as a remedial one, inasmuch as it levies a tax on the purchases of goods by a dealer from a registered dealer or from any other persons who may be either unregistered dealer or other persons (such as agriculturists and other producers) who are not liable to pay tax under this Act on their sales or purchases. A careful reading of Section 7-A of the Act makes it clear that if the purchases at a point other than the point at which tax is leviable under Section 3(2) or 4, the tax under this Section will not be attracted, as tax in such cases is liable to be recovered at the earlier or later point. In other words, the tax under this Section would be attracted only if the goods so purchased are either not sold in the State (when they cannot get taxed under Section 3 or 4) or not sold in the course of inter-State trade or commerce from this State (when they will get taxed under the CST Act).

10. Pointing out the above object behind Section 7-A of the Act, Mr.Haja Nazirudeen, learned Special Government Pleader contends that the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 relied upon by the dealers, if given effect to, would defeat the very object of Section 7-A of the Act. The learned Special Government Pleader for the Revenue, of course argues that even though the existence of the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 could not be disputed by the Revenue, the same runs contrary to the terms of Section 7-A of the Act and therefore, the

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dealers are not entitled to any benefit of exemption because the exemption under Entry 16 of Part-B of the Third Schedule read with Section 8 of the Act could be granted only on sales tax, but not for the purchase tax in view of the word "sold" used in the said Entry 16 of Part-B of the Third Schedule. But, we are unable to appreciate such contention of the learned Special Government Pleader for the obvious reason that the focal point of the expression used in the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 only refers to 'purchase tax' and not 'sales tax'.

11.1. Of course, the argument made by the learned Special Government Pleader as to the interpretation of Section 28-A of the Act is interesting. According to the learned Special Government Pleader, Section 28-A of the Act only empowers the Commissioner of Commercial Taxes to clarify any point concerning the rate of tax and not for exempting the tax itself.

11.2. As rightly pointed out by the learned Special Government Pleader, Section 28-A(1) of the Act deals with the power of the Commissioner of Commercial Taxes on an application by a registered dealer, to clarify any point concerning the rate of tax under the Act, provided such application is accompanied by proof of payment of such fee.

11.3. Section 28-A(2) of the Act confers suo motu power on the Commissioner of Commercial Taxes to issue clarification, if and when he considers it necessary or expedient to do so, the purpose being (i) to maintain uniformity in the work of assessment and collection of tax; (ii) to clarify any point concerning the rate of tax under the Act; and (iii) to clarify the procedure relating to assessment and collection of tax.

12.1. A careful reading of Sections 28-A(1) and 28-A(2) of the Act make it clear that the suo motu power conferred on the Commissioner of Commercial Taxes under Section 28-A(2) of the Act is wider, inasmuch Section 28-A(1) of the Act only empowers the Commissioner of Commercial Taxes to clarify any point concerning the 'rate of tax' under the Act, as applicable to the goods specified in the application, but as per Section 28-A(2) of the Act, the Commissioner of Commercial Taxes has got suo motu power, which he can exercise whenever he considers it necessary and expedient to do so, and the reasons for conferring such suo motu power on the Commissioner are (i) to maintain uniformity in the work of assessment and collection of tax; (ii) to clarify any point concerning the rate of tax under the Act; and (iii) to clarify the procedure relating to assessment and collection of tax. Therefore, under Section 28-A(2) of the Act, the Commissioner of Commercial

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Taxes is empowered not only to clarify any point concerning the rate of tax under the Act, but also to clarify the procedure relating to assessment and collection of tax as provided for under the Act, which includes the power to grant exemption of tax itself in view of the word "or" used in between the words "clarify any point concerning the rate of tax under this Act" and "the procedure relating to assessment and collection of tax as provided for under this Act". That apart, it is a settled law that Nil rate of duty (which occurs in the case of exemption of tax) is also a rate of duty, vide C.C.E. v. Vazir Sultan Tobacco Co. Ltd., [1996] 3 SCC 434.

12.2. We are, therefore, of the considered opinion that the power conferred under Section 28-A(2) of the Act on the Commissioner of Commercial Taxes to issue clarifications is wider in nature and independent, notwithstanding the statutory power conferred under Section 8 of the Act read with Entry 16 of Part-B of Third Schedule and such exercise of power by the Commissioner of Commercial Taxes under Section 28-A(2) of the Act cannot be restricted only with reference to the clarifications concerning rate of tax, denying the power of exempting the tax itself, as the nil rate of duty is also a rate of duty.

13. As long as the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 is in force, the same is binding on the Revenue as held by this Bench in INDIA CEMENTS LTD. v. ASST. COMMISSIONER (CT), [2007] 6 VST 140, following the well settled principles laid down by the Apex Court and other High Courts, referred to therein. The relevant portion of the said order is extracted hereunder:

> "In Mohan Breweries & Distilleries Ltd. v. Commercial Tax Officer (139 STC 477) a Division bench of this Court in which one of us was a party (P.D.DINAKARAN,J.), interpreting the power of issuing clarifications u/s.28A of the TNGST Act, held as follows:
>
> "....the law is well settled on the point in the light of the following decisions, which are discussed hereunder.
>
> 8.6.2. The Apex Court in STATE BANK OF TRAVANCORE v. C.I.T., [1986] 158 ITR 102 held that even though the clarifications issued by the revenue being executive in character cannot alter the provisions of the Act, since they are in the nature of concessions, they can always be prospectively withdrawn. In the instant case, even though the clarification dated 9.11.1989 is executive in nature, the concessions given to the assessee could be withdrawn only prospectively, but not retrospectively because, such executive circulars are binding on the authorities, as held

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by the Apex Court in KESHAVJI RAVJI & CO. v. COMMISSIONER OF INCOME TAX, [1990] 183 ITR 1. In KESHAVJI RAVJI & CO. v. COMMISSIONER OF INCOME TAX, referred supra, while dealing with Section 119 of the Income Tax Act, which is pari materia to Section 28-A of the Tamil Nadu General Sales Tax Act, the Apex Court held that the benefits of such circulars to assessees have been held to be permissible even though the circulars might have departed from the strict tenor of the statutory provision and mitigated the rigour of the law. That apart, the clarification dated 27.12.2000 gains a statutory force in view of Section 28-A of the Act, which was inserted by the Tamil Nadu Act 60 of 1997, which came into force with effect from 6.11.1997.

8.6.3. In COLLECTOR OF CENTRAL EXCISE, PATNA v. USHA MARTIN INDUSTRIES, [1998] 111 STC 254, three Judges of the Apex Court, held that when the Central Board of Excise and Customs made all others to understand a notification in a particular manner and when the latter have acted accordingly, it is not open to the revenue to turn against such persons on a premise contrary to such instructions, and such circulars would be binding on the department.

8.6.4. The Apex Court in PAPER PRODUCTS LTD. v. COMMISSIONER OF CENTRAL EXCISE, [1999] 112 ELT 765, while interpreting Section 37-B of the Central Excise Act, 1944 which is pari materia to Section 28-A of the Tamil Nadu General Sales Tax Act held that circulars issued by the Central Board of Excise and Customs are binding on the departmental authorities and they cannot take a contrary stand, and that the department cannot repudiate a circular issued by the Board on the basis that it was inconsistent with a statutory provision and further held that the assessee can contest the validity or legality of such Departmental Circulars or Instructions; the Department do not have a right to file an appeal against the correctness or binding nature of a circular; the Department's actions have to be consistent with the circulars; and that consistency and discipline are of far greater importance than winning or losing Court proceedings.

8.6.5. In UCO BANK v. C.I.T., [1999] 237 ITR 889, the Apex Court held that the circular issued by the revenue under Section 119 of the Income Tax Act are binding on the revenue and such circulars are meant for ensuring proper administration of the statute and they are designed to mitigate the rigours of the application of a particular provision of the statute in certain situations by applying a beneficial interpretation to the provision in question.

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8.6.6. In COMMISSIONER OF SALES TAX, U.P. v. INDRA INDUSTRIES, [2001] 122 STC 100, the Apex Court held that a circular issued by the Sales Tax authorities is binding on the taxing authorities and the taxing authority cannot be heard to advance an argument that is contrary to that interpretation.

8.6.7. In COMMISSIONER OF INCOME TAX v. KELVINATOR OF INDIA LTD., [2002] 256 ITR 1, it was held that the Board has power to issue circulars under Section 119 of the Income Tax Act and it is trite that circulars which are issued by the Central Board of Direct Taxes are legally binding on the revenue.

8.6.8. The Constitution Bench of the Apex Court in COLLECTOR OF CENTRAL EXCISE, VADODRA v. DHIREN CHEMICAL INDUSTRIES, [2002] 126 STC 122, held that if there are circulars which have been issued by the Central Board of Excise and Customs which place a different interpretation upon the said phrase, that interpretation will be binding upon the revenue. Similar view was taken by the Apex Court in COLLECTOR OF CENTRAL EXCISE, VADODARA v. DHIREN CHEMICAL INDUSTRIES, [2002] 143 ELT 19.

8.6.9. In COMMISSIONER OF CUSTOMS, CALCUTTA v. INDIAN OIL CORPORATION LTD., [2004] 165 ELT 257, the Apex Court held that the circulars issued by the revenue under Section 37-B of the Central Excise Act, 1944 (which is pari materia to Section 28-A of the Act) are binding primarily on basis of language of statutory provisions buttressed by need of adjudicating officers to maintain uniformity in levy of tax/duty throughout the country and not on the basis of promissory estoppel, and that when a circular remains in operation, the revenue is bound by it and cannot be allowed to plea that it is not valid nor that it is contrary to the terms of statute.

8.6.10. It is, therefore, clear that even though the clarification dated 9.11.1989 is executive in nature, the same is binding on the authorities till the concessions given to the petitioner under the clarification were withdrawn, which could be done only prospectively, viz., in the instance case, with effect from 28.1.2002, and the revenue could not refuse the benefit of the clarifications dated 9.11.1989 and 27.12.2000 in respect of levy of purchase tax under Section 7-A of the Act for the impugned assessment year 1996-97.

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8.7. For all these reasons, we are convinced that even though the purchase turnover with respect to the purchase of empty bottles from the unregistered dealers under bought note can be charged for purchase tax under Section 7-A of the Act, the petitioner is entitled for the benefit of the clarifications dated 9.11.1989 and 27.12.2000 till the same is withdrawn prospectively by the clarification dated 28.1.2002 and therefore, the impugned levy of purchase tax on the purchase turnover for the purchase of empty bottles from unregistered dealers under Section 7-A of the Act is illegal."

The decision in Mohan Breweries & Distilleries Ltd. Case, cited supra, has been followed by the I Bench of this Court in an unreported judgment dated 19.9.2006 in W.A.No.1101 of 2006 and another (between Om Plastics and The Deputy Commercial Tax Officer) wherein it is held that the circular issued under section 28A of the TNGST Act would have prospective application."

(emphasis supplied)

14. We are, therefore, of the firm opinion that the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000, whether issued under Section 8 or 28A of the Act, is binding on the Revenue. This finding leads us to the next question whether the circular is applicable to the facts and circumstances of the case of the dealers.

15. Of course, it is trite law that the show cause notice and demand contrary to the existing circulars of the Board are ab initio void as held in COMMISSIONER OF CUSTOMS, CALCUTTA v. INDIAN OIL CORPORATION LTD., [2004] 165 ELT 257 and PAPER PRODUCTS LTD. v. COMMISSIONER OF CENTRAL EXCISE, [1999] 112 ELT 765, whereunder the circular relied upon was directly applicable to the case of the dealers therein. But, in these batch of cases, the applicability of the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 itself is disputed by the Revenue, and as the applicability of the circular and clarification referred to above depends on the facts of each case, we are unable to apply the ratio laid down in COMMISSIONER OF CUSTOMS, CALCUTTA v. INDIAN OIL CORPORATION LTD., [2004] 165 ELT 257 and PAPER PRODUCTS LTD. v. COMMISSIONER OF CENTRAL EXCISE, [1999] 112 ELT 765.

16. It is true that a dealer, who deals with the goods specified under the Third Schedule of the Act shall not be liable to pay any tax under the Act and the words "any tax" used in Section 8 of the Act includes 'purchase tax'. But, such power to

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exempt is subject to the restrictions and conditions that may be prescribed. Entry 16 of Part-B of Third Schedule, according to the Revenue is only applicable in the case of sale tax and not purchase tax in view of the word "sold" used in Entry 16 of Part-B of the Third Schedule. On the other hand, the focal point of expression used in the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000, refers only to purchase tax. Since it is a settled law that the circular is binding and the Revenue is empowered to exempt any tax subject to the restrictions and conditions under Section 8 of the Act and also to issue necessary clarifications not only with reference to the rate of tax, but also as to the procedure relating to the assessment and collection of tax under Section 28-A(2) of the Act, as discussed above, unless the Revenue appreciates the merits of each case and renders a finding in this regard, it may not be proper for this Court to decide as to the applicability of the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 to the dealers at the stage of show cause notice itself.

17. Since the dealers, in these batch of cases, except a few, who, unfortunately, failed to place reliance on the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000, approached this Court challenging the show cause notices, taking into consideration the scope of Section 7-A of the Act referred to above, suffice it to pass the following order:

(1) the assessment orders passed without reference to the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 stand set aside;

(2) all the dealers are permitted to submit their objections to the impugned show cause notices, supported with materials they propose to rely upon, of course placing reliance on Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000, within thirty days from the date of receipt of copy of this order and the same shall be forwarded by the respective Assessing Authority to the Commissioner of Commercial Taxes; and

(3) to direct the Government to authorise the Commissioner of Commercial Taxes to decide:

a) as to the applicability of the Circular D.Dis.Acts Cell II/75893/99, dated 24.12.1999, as amended by the

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clarification No.91/2000, D.Dis.Acts Cell II/52300/2000, dated 4.10.2000 to the case of the dealers, depending upon the facts of each case; and

b) to pass such other further orders, as the case may be, in accordance with law.

The writ appeals and writ petitions are disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

Sasi

To

1. The Secretary to the Government
of Tamilnadu
Department of Commercial Taxes and Religious
Endowment
Fort St. George, Chennai-9.

2. The Commercial Tax Officer
Brough Road Circle,
Erode.

3. The Commercial Tax Officer (FAC)
R.S.Puram East Circle,
Coimbatore.

4. The Commercial Tax Officer
Mettupalayam.

5. The Commercial Tax Officer
Perundurai Assessment Circle
Perundurai, Erode District.

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6. The Commissioner and Special
Commissioner of Commercial Taxes
Exhilagam, Chennai.

7. The Commercial Tax Officer
Chithode Assessment Circle,
Erode.

8. The Secretary to the Government of Tamilnadu
Commercial Taxes Department,
Fort st. George
Chennai-9.

9. The Commercial Tax Officer
Park Road Circle, Erode.

10. The Deputy Commercial Tax Officer
Park Road Circle, Erode.

11. The Commercial Tax Officer
Sathy Road Circle
Erode.

12. The Commercial Tax Officer
(FAC) Chithode Circle, Erode.

13. The Commercial Tax Officer (FAC)
Park Road Circle
Erode.

1 cc to mr.R.S. Narendhiran, Advocate, Sr. 27845
3 ccs to Mr.N. Inbarajan, Advocate, Sr. 27877
1 cc to Mr.R.S. Ramanathan, Advocate, sr. 27947
1 cc to Spl. Government Pleader High Court, Madras, Sr. 27894
4 ccs to M/s. Pushya Sitaraman, Advocate, Sr. 27985 to 27988
2 ccs to Mr.R. Saravanakumar, Advocate, sr. 28574 , 28575
2 ccs to M/s. R. Hemalatha, Advocate, sr. 28283 & 28284

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